

Article - Education

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§5–109.

(a) (1) Each county board shall provide for an annual audit of its financial transactions and accounts.

(2) At the request of the Department, a county board shall conduct an audit under § 5–203 of this title.

(b) (1) The audit shall be made by a certified public accountant or a partnership of certified public accountants who are:

- (i) Licensed by the State Board of Public Accountancy; and
- (ii) Approved by the State Superintendent.

(2) The audit shall be made in accordance with the standards and regulations adopted by the State Board.

(c) (1) The results of the audit, including the letter of recommendation submitted by the auditor, are a matter of public record.

(2) The results shall be reported within 3 months after the close of the fiscal year for the county board on the form and in the manner required by the State Board to:

- (i) The State Superintendent;
- (ii) The county fiscal authority;
- (iii) The Joint Audit and Evaluation Committee of the General Assembly;
- (iv) The Senate Budget and Taxation Committee;
- (v) The Senate Education, Health, and Environmental Affairs Committee;
- (vi) The House Appropriations Committee; and
- (vii) The House Committee on Ways and Means.

(d) In addition to the audit required by this section, the county commissioners or county council may conduct an audit using auditors employed by the county.

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